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| **1. Tax ID of the taxpayer's tax id**  └────┴────┴────┴────┴────┴────┴────┴────┴────┴────┘ | **2. Document No.** | **3. Status** |

**CIT-8/O**

**INFORMATION ON DEDUCTIONS FROM INCOME AND TAX AND ON TAX-FREE AND EXEMPT INCOME**

|  |  |
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| **4. From** (day - month - year)  └────┴────┘-└────┴────┘-└────┴────┴────┴────┘ | **5. To** (day - month - year)  └────┴────┘-└────┴────┘-└────┴────┴────┴────┘ |

**for the tax year**

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| Annex to cit-8 testimony. | | | | |
| **A. TAXPAYER IDENTIFICATION** | | | | |
|  | **6. Full name** | | | |
| **7. REGON** | | | |
| **B. INCOME (INCOME) FREE AND DEDUCTIONS FROM INCOME** | | | | |
| B.1. INCOME (INCOME) EXEMPT OR EXEMPT FROM TAX | | | | |
|  |  |  | £1,000, | Gr |
|  | **Revenue(s) tax-free, intended for statutory purposes or other purposes referred to in Article 1(1) of Regulation (EC) No 1782/2003 shall be deducted from the amount of the tax able to be used for the purposes of the tax able to be used for the purposes of the tax Whereas Article 17 (1) of Regulation (EEC) No 2 1** | **8.** |  |  |
| **points 4d, 4g-4u, 5a, 26, 37, 42, 43, 45 and 46 of the Act** |  | **,** |  |
| **Income from the sale of all or part of the property forming part of the holding , free from** | **9.** |  |  |
| **the tax pursuant to Article 10(1) of Regulation (EC) Article 17 (1) of Regulation (EEC) No 20 Article 1(1) of the Act** |  | **,** |  |
| **Tax-free income pursuant to Article 11(1) of Regulation (EC) No 1782/20 Article 17 (1) of Regulation (EEC) No 20 Article 1(3) of the Act reached outside the Republic of Poland, if the international** | **10.** |  |  |
| **this is how it constitutes** |  | **,** |  |
| **Income (income) tax-free pursuant to Article 10(1) of Regulation (EC) No 1254/1999 shall be Whereas Article 17 (1) of Regulation (EEC) No 2 Article 1(4) of the Act in the section intended for the purposes of** | **11.** |  |  |
| **Statutory** |  | **,** |  |
| **Income of ecclesiastical legal entities and income of companies whose sole shareholders are ecclesiastical persons** | **12.** |  |  |
| **tax-free pursuant to Article 10(1) of Regulation (EC) No 1782/200 Article 17(1) (4a) and (4b) of the Act** |  | **,** |  |
| **Income from non-agricultural activities - tax-free pursuant to Article 13(1) of Regulation (EC) No 1257/1999 Article 17 (1) of Regulation (EEC) No 20 Article 1(4e) of the Act** | **13.** |  |  |
|  |  | **,** |  |
| **The income of companies whose shareholders are shareholders exclusively of organizations operating under the Act –** | **14.** |  |  |
| **The law on associations – tax-free pursuant to Art. Article 17 (1) of Regulation (EEC) No 20 Article 1(5) of the Act** |  | **,** |  |
| **Revenue of public benefit organisations – tax-free pursuant to Article 11(1) of Regulation (EC) No 1257/1999 Article 17 (1) of Regulation (EEC) No 20 1 point 6c of the Act, in part** | **15.** |  |  |
| **intended for statutory activities, excluding economic activities** |  | **,** |  |
| **Income from non-agricultural activities and from special agricultural production departments – tax-free pursuant to Article 11(1) of Regulation (EC) No 1254/1999. 17** | **16.** |  |  |
| **Paragraph. 1 point 15 of the Act** |  | **,** |  |
| **Grants, subsidies, subsidies and other free benefits , free of tax pursuant to Article 13(1) of Regulation (EC) No 1782/2003, shall be eligible for aid under the provisions of This Regulation. Article 17 (1) of Regulation (EEC) No 20 1 point 21** | **17.** |  |  |
| **Act** |  | **,** |  |
| **Tax-free income pursuant to Article 11(1) of Regulation (EC) No 1782/20 Article 17 (1) of Regulation (EEC) No 20 1 point 23 and point 24 of the Act** | **18.** |  |  |
|  |  | **,** |  |
| **Tax-free income in accordance with Article 12(1) of Regulation (EC) No 1782/2 Article 17 (1) of Regulation (EEC) No 20 Article 1(34) of the Act, obtained from the economic activities carried out by the**  **in the territory of the special economic zone** | **19.** |  |  |
| They shall be fulfilled by taxable persons who have acquired the right to exemption after 31 December 2000. |  | **,** |  |
| **Direct payments applicable under the Common Agricultural Policy of the European Union – tax-free** | **20.** |  |  |
| **Whereas, pursuant to Article 11(2) Whereas Article 17 (1) of Regulation (EEC) No 2 1 point 36 of the Act** |  | **,** |  |
| **Decommitted debts and claims attributable to paying agencies under the Common Agricultural Policy - free** | **21.** |  |  |
| **pursuant to Article 10(1) of Regulation (EC) No 125 Article 17 (1) of Regulation (EEC) No 20 Article 1(36a) of the Act** |  | **,** |  |
| **Income of trade unions, socio-occupational farmers' organisations, chambers of agriculture, chambers of commerce, organizationof the economic self-government of crafts, cooperative audit unions, employers' organisations** | **22.** |  |  |
| **and political parties, tax-free pursuant to Article 10of the Treaty on European Union, Article 17 (1) of Regulation (EEC) No 20 Article 1(39) of the Act** |  | **,** |  |
| **Membership fees of members of political, social and professional organisations pursuant to Article 11(1) of Regulation (EC) No 1782/2003 shall be paid in accordance with the procedure laid down in Article Article 17 (1) of Regulation (EEC) No 20 1 point 40** | **23.** |  |  |
| **Act** |  | **,** |  |
| **Income of housing associations, housing communities, social housing associations and local organisational units active in the field of housing management obtained** | **24.** |  |  |
| **housing stock management – tax-free under Article 10of the Staff Regulations. Article 17 (1) of Regulation (EEC) No 20 Article 1(44) of the Act , in part**  **intended for the maintenance of those resources** |  | **,** |  |
| **Grants received from the state budget or the budget of local government units – tax-free on the basis of** | **25.** |  |  |
| **Joke. Article 17 (1) of Regulation (EEC) No 20 Article 1(47) of the Act** |  | **,** |  |
| **Amounts received from government agencies or executive agencies – tax-free pursuant to Article 10(1) of Regulation (EC) No 1782/2003 shall be reduced by the amount of the tax-free tax exemption from the tax-free agency or Article 17 (1) of Regulation (EEC) No 20 1** | **26.** |  |  |
| **point 48 of the Law** |  | **,** |  |
| **Income of a group of agricultural producers - tax-free pursuant to Article 13(1) of Regulation (EC) No 1257/1999 Article 17 (1) of Regulation (EEC) No 20 Article 1(49) of the Act** | **27.** |  |  |
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|  | | **Revenue (revenue) from payments under financial programmes involving European funds – free**  **pursuant to Article 10(1) of Regulation (EC) No 125 Article 17 (1) of Regulation (EEC) No 20 1 point 52 of the Act – received from the Bank of the National Farm** | | | | | | | **28.**  **,** |
| **Revenue (revenue) from funds received by the project participant – tax-free on the**  **Whereas, pursuant to Article 4 (1) Article 17 (1) of Regulation (EEC) No 20 Article 1(53) of the Act** | | | | | | | **29.**  **,** |
| **Contributions from the participants in the protection scheme to an aid fund , tax-free pursuant to Article 13(1) of Regulation (EC) No 1257/1999, shall be paid in accordance with the procedure laid Article 17 (1) of Regulation (EEC) No 20 1 point 55**  **Act** | | | | | | | **30.**  **,** |
| **Other tax-free income (income) pursuant to Article 11(1) of Regulation (EC) No 1782/2003 shall be paid in accordance with the procedure laid Article 17 (1) of Regulation (EEC) No 20 Article 1 of the Act, with the exception of those**  **w poz. 8-30** | | | | | | | **31.**  **,** |
| **Tax-free revenue to the extent referred to in the law referred to in Article 10(1) of Regulation (EC) No 1782/2003 shall be deducted from the amount of the tax able Whereas Article 40 (1) of Regulation (EEC) No 2 2 point 3 of the Act** | | | | | | | **32.**  **,** |
| **Income of companies managing special economic zones – tax-free under regulations**  **implementing provisions of the Act of 20**  **October**  **1994 on Special**  **Economic** Zones **(Journal of Laws of 2015).** **item.** **282)** | | | | | | | **33.**  **,** |
| **Tax-free income on** the basis of  **special economic zones and implementing provisions for that**  **law,** | | | | **have not applied for an amendment of the authorisations in accordance with Article 10( 1) of Directive 70/156/EEC; Article 6 of the Act of**  **On 2 October 2003 amending** the Law **on**  **Special Economic Zones**  **and**  **Certain**  **Laws**  **(OZ L 104, 11.12.2003, p. 1).**   **item 1840,**  **as amended.**  **późn.**  **d.)** | | | **34.**  **,** |
| **based on the authorisations obtained before the date of**  **1 January 2001, achieved by taxpayers who:** | | | | **benefit from an exemption on the basis of a revised authorisation**  **and at the same time** did **not** exceed the **maximum allowable**  **amount** of State **aid**  **(Article 87(1)** of the EC Treaty). **Article 5** of the **Act**  **referred to**  **in**  **item 34)** | | | **35.**  **,** |
| **Income exempt from tax pursuant to Article 13(1) of Regulation (EC) No 1782/2003 shall In this context, the commission shall inform the Commission of the 3 of the Act** | | | | | | | **36.**  **,** |
| **The proceeds from the disposal of shares exempt from tax pursuant to Article 10(1) of Regulation (EC) No 1254/1999 shall be as the proceeds of the sale of shares exempt 14 of the Act of 25 September 2015.**  **amendment of certain laws in connection with the promotion of innovation (Journal of Laws, item 1767, as amended)** | | | | | | | **37.**  **,** |
| **Other income (income) free (exempt) from**  **including on the basis of separate laws** | | | | **38. Title** (mention): | | | **39.**  **,** |
| **Total free income**  Sum of amounts from item. 8 to 37 and 39. The amount must be entered in item 10. 51 CIT-8. | | | | | | | **40.**  **,** |
| B.2. DEDUCTIONS from INCOME LOSSES FROM PREVIOUS YEARS  The amount of losses from previous years deductible (item 2. 61) may not exceed the amount of income from item 61. 49 CIT-8 less the amount of item 49. poz. 40 CIT-8/O. | | | | | | | | | |
|  | | | **Year of loss** | | **Amount of loss incurred**  pln, gr | | **Amount of loss deducted**  **in previous years**  pln, gr | **Amount of loss to be deducted**  **in the current year**  pln, gr | **Amount of losses from previous years**  **deductible**  Sum of amounts from item. 44, 48, 52, 56 and 60. |
| **41.**  └────┴────┴────┴────┘ | | **42.**  **,** | | **43.**  **,** | **44.**  **,** |  |
| **45.**  └────┴────┴────┴────┘ | | **46.**  **,** | | **47.**  **,** | **48.**  **,** |
| **49.**  └────┴────┴────┴────┘ | | **50.**  **,** | | **51.**  **,** | **52.**  **,** |
| **53.**  └────┴────┴────┴────┘ | | **54.**  **,** | | **55.**  **,** | **56.**  **,** |
| **57.**  └────┴────┴────┴────┘ | | **58.**  **,** | | **59.**  **,** | **60.**  **,** | **61**.  $1.00 |
| B.3. DEDUCTIONS FROM INCOME  The sum of the amounts deducted in each item and the total amount of deductions may not exceed the amount of income from item 100. 49 CIT-8  less the sum of the amounts from item 2. 40 and 61 CIT-8/O. zł, gr | | | | | | | | | |
|  | | | **Deductions of donations in accordance with Article 10(1) of Regulation (EC) No 1782/2 Whereas Article 18 (1) of Regulation (EEC) No 2 1 point 1 of the Act**  The amount of deductions for donations for the purposes set out in this provision may not exceed 10% of the amount of income shown in item 49 cit-8 less the amount of item 40 CIT-8/O. | | | | | | **62.**  **,** |
| **Deduction of donations for religious worship in accordance with Article 10(1) of Regulation (EC) No 1782/2003 shall be deducted from the amount of the donation. Article 18 (1) of Regulation (EEC) No 20 1 point 7 of the Act**  The amount of deductions for donations may not exceed 10% of the amount of income shown in item. 49 CIT-8 less the amount in item 49 cit-8. 40 CIT-8/O. | | | | | | **63.**  **,** |
| **Deductions of donations under separate laws** | | | | | | **64.**  **,** |
| **Total deduction of donations**  Sum of amounts from item. 62, 63 and 64. Sum of amounts from item. 62 and 63 may not exceed 10% of the amount of income shown in item 62. 49 CIT-8 less the amount of item 49. 40 CIT-8/O - Art. Article 18 (1) of Regulation (EEC) No 20 1a of the Act. | | | | | | **65.**  **,** |
| **Deductions pursuant to Article 11(1) of Regulation (EC) No 1254 Article 18 (1) of Regulation (EEC) No 20 Article 1(6) of the Act**  In banks - 20% of the amount of loans (loans) decommitted in connection with the implementation of the restructuring programme under separate laws, classified as lost loans (loans) and included in the cost of obtaining income. | | | | | | **66.**  **,** |
| **Other deductions**  **than those listed in item 10. 62 - 64 and 66** | **67. Title** (mention): | | | | | **68.**  **,** |
|  | **Total deductions from income**  Sum of amounts from item. 61, 65, 66 and 68. This amount must be entered in item 10. 52 CIT-8. | | | | | | | | **69.**  **,** |

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